

# **SCHOOL BUDGET REVIEW COMMITTEE**

## **UNOFFICIAL SUMMARY**

### **September 13, 2004**

The School Budget Review Committee met in regular session on Monday, September 13, 2004, with the following members present: Interim Director Judy A. Jeffrey, Department of Education, Chair; Director Cynthia Eisenhauer, Department of Management, Secretary; and committee members Connie Cook, Wayne Drexler, and Clark Yeager.

**1. Approval of Previous Decisions.** Approved the decisions of the May 10, 2004, meeting of the School Budget Review Committee.

**2. Central Lyon Community School District.** Approved modified allowable growth for the 2004-2005 school year in the amount of \$77,737 for costs associated with asbestos abatement.

**3. Fort Dodge Community School District.** Approved modified allowable growth for the 2004-2005 school year in the amount of \$114,257 for costs associated with asbestos removal, management and abatement.

**4. Midland Community School District.** Approved modified allowable growth for the 2004-2005 school year in the amount of \$949,592 to convert to the GAAP basis of budgeting. The district has met the criteria set in a previous decision in that it has demonstrated fiscal responsibility, has declared it will convert to GAAP basis budgeting for fiscal year 2005, and has sufficient cash but insufficient budget authority to accomplish the conversion to GAAP basis budgeting. A change in accounting basis for budgeting is a timing issue for reporting but does not affect cash flow; therefore, it is not a property tax issue.

**5. Garnavillo Community School District.** Received and accepted the progress report toward reorganization submitted by the whole-grade sharing district and allowed the district to request supplementary weighting for whole-grade sharing on its September 17, 2004, certified enrollment for eligible resident students.

**6. Guttenberg Community School District.** Received and accepted the progress report toward reorganization submitted by the whole-grade sharing district and allowed the district to request supplementary weighting for whole-grade sharing on its September 17, 2004, certified enrollment for eligible resident students.

**7. Dows Community School District.** Received and accepted the progress report toward reorganization submitted by the whole-grade sharing district and allowed the district to request supplementary weighting for whole-grade sharing on its September 17, 2004, certified enrollment for eligible resident students. Recommended that the districts postpone their second and final year of supplementary weighting for whole-grade sharing until September 2005 in order to allow the districts sufficient time to hold an election and to carry forward the supplementary weighting into reorganization.

**8. Cal Community School District.** Received and accepted the progress report toward reorganization submitted by the whole-grade sharing district and allowed the district to request supplementary weighting for whole-grade sharing on its September 17, 2004, certified enrollment for eligible resident students. Recommended that the districts postpone their second and final year of supplementary weighting for whole-grade sharing until September 2005 in order to allow the districts sufficient time to hold an election and to carry forward the supplementary weighting into reorganization.

**9. Grand Community School District.** Received and accepted the progress report toward reorganization submitted by the whole-grade sharing district and allowed the district to request supplementary weighting for whole-grade sharing on its September 17, 2004, certified enrollment for eligible resident students.

**10. Southeast Webster Community School District.** Received and accepted the progress report toward reorganization submitted by the whole-grade sharing district and allowed the district to request supplementary weighting for whole-grade sharing on its September 17, 2004, certified enrollment for eligible resident students.

**11. C & M Community School District.** Received and accepted the progress report toward reorganization submitted by the whole-grade sharing district and allowed the district to request supplementary weighting for whole-grade sharing on its September 17, 2004, certified enrollment for eligible resident students.

**12. Anita Community School District.** Received and accepted the progress report toward reorganization submitted by the whole-grade sharing district and allowed the district to request supplementary weighting for whole-grade sharing on its September 17, 2004, certified enrollment for eligible resident students.

**13. North Winneshiek Community School District.** Received and accepted the progress report toward reorganization submitted by the whole-grade sharing district and allowed the district to request supplementary weighting for whole-grade sharing on its September 17, 2004, certified enrollment for eligible resident students. Recommended that the District postpone its third and final year of supplementary weighting for whole-grade sharing until September 2005 in order to allow the districts sufficient time to hold an election and to carry forward the supplementary weighting into reorganization.

**14. Returning Dropout/Dropout Prevention Program Amendments.** Approved adjustments for the 15 districts that submitted requests to change their applications for the 2004-2005 returning dropout/dropout prevention programs. The changed amounts are consistent with the certified budgets and are shown on the aid and levy worksheets.

**15. Cash Reserve Levy Reductions.** Reviewed each district's cash reserve levy and any reductions to that amount. Action was taken at a previous meeting, and no further action was necessary.

**16. New and Continuing Program Discussion.** Discussed possible criteria to evaluate new and continuing program requests. No action was taken.